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New York (State)  
Comptroller's Office

Forms and instructions of  
the Comptroller

Albany

1867

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## FORMS AND INSTRUCTIONS

OF THE

# COMPTROLLER,

IN RELATION TO

## THE RETURN OF UNPAID TAXES

ON NON-RESIDENT LANDS.

TO COUNTY TREASURERS, ASSESSORS AND COLLECTORS.

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ALBANY:

WEED, PARSONS AND COMPANY, PRINTERS.

1867.

18, 19, 6, 20

THE OFFICER RECEIVING THIS PAMPHLET WILL PLEASE HAND  
IT TO HIS SUCCESSOR IN OFFICE.

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## CIRCULAR.

STATE OF NEW YORK.

COMPTROLLER'S OFFICE,                    }  
ALBANY, June 15th, 1867.                    }

TO COUNTY TREASURERS, ASSESSORS, AND COLLECTORS:

The recent decisions of our Courts in relation to conveyances of lands sold for taxes by the Comptroller make it necessary that great care should be taken by the assessors, as to the form of the assessment roll, in respect to lands of non-residents, which the law provides shall be designated in such roll, but in a part thereof separate from the other assessments. Particular attention should be given to the three following sections:

SECTION 11. The lands of non-residents shall be designated in the same assessment roll, but in a part thereof separate from the other assessments, and in a manner prescribed in the two following sections:

SECTION 12. If the land to be assessed be a tract which is subdivided into lots, or be part of a tract which is so subdivided, the assessors shall proceed as follows:

1. They shall designate it by its name, if known by one, or if it be not distinguished by a name, or the name be unknown, they shall state by what other lands it is bounded;

2. If they can obtain correct information of the subdivisions they shall put down in their assessment rolls and in a first column, all the unoccupied lots in their town or ward, owned by non-residents, by their numbers alone and without the names of their owners, beginning at the lowest number and proceeding in numerical order to the highest;

3. In a second column, and opposite the number of each lot, they shall set down the quantity of land therein, liable to taxation;

4. In a third column, and opposite the quantity, they shall set down the valuation of such quantity;

5. If such quantity be a full lot, it shall be designated by the number alone; if it be a part of a lot, the part must be designated by boundaries, or in some other way, by which it may be known.

SECTION 13. If the land so to be assessed be a tract which is not subdivided, or if its subdivisions cannot be ascertained by the assessors they shall proceed as follows:

1. They shall enter in their roll the name or boundaries thereof, as above directed, and certify in the roll that such tract is not subdivided, or that they cannot obtain correct information of the subdivisions, as the case may be.

2. They shall set down in the proper column, the quantity and valuation as above directed;

3. If the quantity to be assessed be the whole tract, such a description by its name or boundaries will be sufficient; but if a part only is liable to taxation, that part or the part not liable, must be particularly described;

4. If any part of such tract be settled and occupied by a resident of the town or ward, the assessors shall except such part from their assessment of the whole tract, and shall assess it as other occupied lands are assessed; and if they cannot otherwise designate such parts, they shall notify the supervisor of the town, who shall cause a survey and two manuscript maps to be made, for the purpose of ascertaining the situation and quantity of every such occupied part;

5. One of these maps shall be delivered by the supervisor to the county treasurer, to be by him transmitted to the Comptroller, and the other shall be delivered in like manner to the assessors;

6. The assessors shall then complete the assessment of the tract and shall deposit the map in the town clerk's office, for the information of future assessors. And the expense of making such survey and maps shall be immediately repaid to the supervisor, out of the county treasury; and it shall be added by the board of supervisors to the tax on the tract, distinguishing it from the ordinary tax.

The first thing looked at in an examination of the returns of non-resident taxes, is the oath or affidavit of the collector. It is requisite that this should be made in proper form, and that it should be subscribed and sworn to before the County Treasurer, or in case of the absence of that officer, before a Justice of the Peace, and in such cases the absence of the Treasurer must be stated.

Within one week after the time mentioned in the warrant of a collector, for paying over the moneys as directed therein, he is required to make his returns to, and account with, the county treasurer. Sec. 6, art. 1, tit. 3, chap. 13, part 1, R. S.

If at that time any of the taxes mentioned in the list annexed to his warrant shall remain unpaid, he shall deliver to the county treasurer an account of the taxes remaining due; copying all the unpaid items in that part of his list appropriated to non-resident taxes, in a separate statement from the items charged against residents.

To the account of non-resident taxes he shall annex an affidavit in the following form:

*Collector's Affidavit.*

\_\_\_\_ County, }  
\_\_\_\_ Town of \_\_\_\_\_ } ss:

\_\_\_\_ being duly sworn, says, that he is the collector of taxes for said town; that the annexed is a true account of the taxes remaining unpaid upon the assessment roll of said town for the year \_\_\_\_\_; that the sums mentioned in such account remain unpaid; and that he has not, upon diligent inquiry, been able to discover any goods or chattels belonging to or in the possession of the persons charged with or liable to pay such sums, whereon he could levy the same.

\_\_\_\_ *Collector.*

Sworn and subscribed before me, }  
this \_\_\_\_ day of \_\_\_\_\_, 18 \_\_\_\_ . }

\_\_\_\_ *County Treasurer.*

The next step in the examination is to see that the following certificate of the Treasurer is attached to such return, viz:

\_\_\_\_ County, }  
\_\_\_\_ Treasurer's Office. }

I hereby certify that the preceding is the account of unpaid taxes of the year \_\_\_\_\_, delivered to me by \_\_\_\_\_, collector of taxes of the town of \_\_\_\_\_, in said county; and that I have examined and compared such account with the entries of the same taxes, in the original assessment roll of said town for said year, and found the same to be a true transcript from such roll.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 18 \_\_\_\_ .

\_\_\_\_ *County Treasurer.*

The next subject of importance is the heading of the return.

"Account of unpaid taxes of the year 18\_\_\_\_, on the lands of non-residents, in the town of A., in the county of B."

We now come to the body of the return.

The name of the Tract, Patent or Purchase should be first given plainly; as

"HOLLAND COMPANY," "MORRIS RESERVE," "PHELPS & GORHAM'S PURCHASE," "CHEMUNG TOWNSHIP," "HARDENBURGH PATENT," "MOOSE RIVER TRACT," "BENSON TOWNSHIP," "TOTEN & CROSSFIELD'S PURCHASE," "OLD MILITARY TRACT," "MACOMB'S PURCHASE," "SCRIBA'S PATENT," &c.

Following these should be the next smaller divisions, thus:

MORRIS RESERVE,  
RANGE 1, TOWNSHIP 4,  
*Cazenovia Tract.*

HOLLAND COMPANY,  
RANGE 3, TOWNSHIP 2.

PHELPS & GORHAM'S PURCHASE,  
RANGE 6, TOWNSHIP 8.

HARDENBURGH PATENT,  
GREAT LOT 6, DIVISION 2,  
*Connecticut Tract.*

GREAT LOT 7, SOUTH PART,  
*Vernoj's Survey.*

TOTTEN & CROSSFIELD'S PURCHASE,  
TOWNSHIP 25.

*Southerly part, Dominick's Patent.*

TOWNSHIP 27, RICHARDS' SURVEY.

OLD MILITARY TRACT,  
TOWNSHIP 12,  
*Thorn's Survey.*

MACOMB'S PURCHASE,  
GREAT TRACT 2, TOWNSHIP 8,  
*Hollywood.*

In cases where other subdivisions occur, larger than lots, such subdivisions should be given in the same manner as the foregoing, as:

HOLLAND COMPANY,  
RANGE 5, TOWNSHIP 1, SECTION 8.

Where there are no patents, surveys or tracts known, or where the same have become obsolete, the fact should be stated, and the return will be received under the heading of the town. In all such cases, where the lot is not known by a number, it should be accurately bounded.

The following forms will give a general idea of the manner in which these returns should be made, and if closely followed (varying of course in some particulars to suit localities), the necessity of rejecting annually, so large a proportion of the returns, would be obviated.

*Account of unpaid taxes of the year 186 , on lands of non-residents in the town of CLARKSVILLE, in the county of ALLEGANY.*

Lot.	NAME OF TRACT OR PATENT AND DESCRIPTION OF PART.	Acres.	Value- tion.	Tax with 5 per cent added.
13....	HOLLAND COMPANY, RANGE 2, TOWNSHIP 2. N. W. Pt. 12 c. 50 l. N. & S., 30 c. E. & W. Highway, ..... School, ..... 130 600	37 1/2	\$975	\$7 50 3 25 1 25
24....	N. Pt., ..... School, ..... Highway, ..... School, ..... 200 600	130	600	12 00 3 60 2 00
32....	Pt. bd. N. by town line, E. by W. Smith's S. W. L. Coon, W. by lot line, ..... Highway, ..... Rej. tax of 1865, ..... 360	40	300	6 00 1 50 2 10
45....	Highway, ..... School, ..... Rej. tax of 1866, ..... 360	1,300	94 00	7 20 4 60 8 40
				\$82 10

*Account of unpaid taxes of the year 186 , on lands of non-residents in the town of KEENE, in the county of ESSEX.*

Lot.	NAME OF TRACT OR PATENT AND DESCRIPTION OF PART.	Acres.	Value- tion.	Tax with 5 per cent added.
59....	OLD MILITARY TRACT, TOWNSHIP 1 AND 2, RICHARDS' SURVEY. Highway, ..... ROARING BROOK TRACT.	760	\$25	\$00 78 58
65....	W. pt., ..... Highway, ..... 150 25	150	25	77 17
				\$2 25

*Account of unpaid taxes of the year 1866, on lands of non-residents in the town of ROCKLAND, in the county of SULLIVAN.*

Lot.	NAME OF TRACT OR PATENT AND DESCRIPTION OF PART.	Acres.	Valua-tion.	Tax with 5 per cent added.
	HARDENBURGH PATENT, GREAT LOT 4, MIDDLE DIVISION, WEST ALLOTMENT, HUNTER TRACT.			
62....	Ex. 60 a. E. side and 25 a. N. W. cor., Highway, WEST DIVISION, EAST ALLOTMENT, RAY'S TRACT.	70	\$70	\$4 43 55
73....	All in this town (remainder in Delaware county), Highway, School, GREAT LOT 5, HUNTER (JOHN) TRACT.	78	78	4 90 80 33
205....	Sub. 2,.....	140	890	17 68
219....	Sub. 3 ex. 75 acres S. pt., across, Highway, School,.....	50	50	3 18 41 78
				\$94 61

*Account of unpaid taxes of the year 1866, on lands of non-residents in the town of MINDEN, in the county of MONTGOMERY.*

Lot.	NAME OF TRACT OR PATENT AND DESCRIPTION OF PART.	Acres.	Valua-tion.	Tax with 5 per cent added.
	NAME OF TRACT UNKNOWN. (THE OLD SURVEY PATENT, AND NUMBERS OF LOTS HAVE BECOME OBSOLETE.)			
Lot bd. N. by J. Adams, E. by H. Van Slyck, S. & W. by George Davis,.....		35 Feet.	\$350	\$17 50
38....	PORT PLAIN VILLAGE. N. side of Front street,.....	36 x 70	700	35 00 \$32 50

The several County Treasurers are required to transmit these accounts to the Comptroller, before the first day of April in each year. A prompt compliance with this requirement would greatly facilitate the business of this office.

Great care should be taken where *part* of a lot is taxed and returned, or where part is excepted from the return, to describe the part. As a general rule, "North Side" (or N. Side), "South" (or S.), "East" (or E.), "West" (or W.), "side" or "end," will be received, but in such cases, it is always understood that the part extends entirely across the side or end mentioned. For instance, "Lot 56, E. side, 40 acres," is supposed to be the entire East side of the Lot, separated from the remainder by a

line parallel to the East line, and West therefrom far enough to contain 40 acres, or "lot 118, sub. 20, ex. 12 acres south end, 36 a." carries the impression that "sub. 20" contains 48 acres, of which 12 acres South end, bounded North by a line parallel to South line, is not to be taxed and returned.

In like manner, "N. E.," "S. E.," "N. W." and "S. W." "corners" may be returned, only, however, in cases where the part designated is "in a square form as near as may be." In all other cases, or where "N. E. part," "S. W. part," &c., the sides opposite the lot lines must be bounded, or the distances must be given, as "Lot 136, N. W. part, 30 x 50 l., N. & S., 12c. 25 l., E. & W., 37 1-2 acres," or "bounded East by Jared Phillips, South by J. Smith and Wm. Taylor."

In no case will "Middle Part" (or M. Pt.), "E. Middle Pt." (or E. M. Pt.), &c., answer the requirement.

All parts of lots that cannot be clearly and distinctly located as above, should be bounded on all sides if possible, but at least on three sides, by lines of lots, or by lands owned by, or in possession of, some party named, so that such bounds can be readily found.

In cases where a town or county line crosses a lot, it may be described as "all in this town," or "remainder in the town of \_\_\_\_\_."

Great caution should be used to avoid double assessments, "Lot 28 S. Side, 40 acres," and "S. E. Cor. 20 acres," is a double assessment. The 40 acres as given would be deemed to extend entirely across the South Side, and of course 20 acres in the S. E. Corner *square*, would cover a portion of the south side. If the descriptions were "S. E. Cor. 20 acres," and "S. Side of remainder of lot after excepting 20 acres S. E. corner, 40 acres," it would be admitted.

Another cause of rejection is that several lots or parcels, especially village lots, are returned as one parcel as

LOT.	COHOES VILLAGE, CANAL STREET, SOUTH SIDE.	ACRES.	VALUA-TION.	TAX, INCLUDING 5 PER CT.
22, 23	.....	..	....	....
24, 25	.....	..	....	....
26, 27	.....	3 1	\$90	\$1 20

Each separate lot or parcel should be assessed, taxed, and returned separately.

In making returns of village lots great care should be exercised to make the description plain. The name of the village should head the return, and where the street numbers are given, the name of the street and the side on which the lot is located should be given. If divided into blocks and subdivided into lots, the blocks should be continued as a heading until all the lots therein are described, as

Lot.	OLEAN VILLAGE. BLOCK 57.	ACRES.	VALUA- TION.	TAX, IN- CLUDING 5 PER CT.
3		18-100	10	\$0 13
5		17-100	9	12
14		15-100	8	10
BLOCK 60.				
17		17-100	40	51
19		20-100	50	64

Another requirement of the statute, and one very generally disregarded, is (in giving the numbers of lots in the return), to "begin at the lowest number, proceeding in numerical order to the highest."

Lands assessed as resident, the taxes on which are returned as unpaid, in pursuance of sections 5 and 6, article 2, title 3, general tax laws, (edition of 1856, or Laws of 1855, chap. 427, p. 781, &c.), are required to be returned *separate* from the non-resident lands.

The heading of the return should describe what lands they are, and collector's affidavit should state the reason why such tax was not collected.

It is also requisite that these lands should be described and added to the assessment roll of the *year next after* that in which the tax was levied. This is also the case in regard to non-resident lands rejected by the Comptroller.

In all cases the lands must be returned the *next year* following such rejection; otherwise the Comptroller has no authority to admit them.

Particular attention should be given to the two following sections (Laws of 1855, chap. 427, p. 781, &c.)

"SEC. 19. Whenever the Comptroller shall have rejected any tax in the first instance, or have charged the same to a county to which it shall have been credited, on account of any inaccurate or imperfect description of the lands on which such tax was laid, the Supervisor of the town in which such lands are situate shall, if in his power, add to the next assessment roll of such town, an accurate description of such lands; and, if necessary, may cause the survey of such lands at the expense of the town; and the board of supervisors shall charge them with the taxes and interest in arrears, stating the tax of each year separately, and shall direct the collection thereof; and such taxes and interest shall, for all the purposes of this act, be considered as the taxes of the year in which the description shall be perfected."

"SEC. 20. If an accurate description of such lands shall not have been added by such supervisor to the assessment roll of his town, the board of supervisors shall cause such arrears of taxes, and the interest thereon, to be levied on the valuation of the estates, real and personal, of such town, as appearing by such assessment roll, and shall direct the same to be collected with the other taxes of the same year."

By examining these provisions it will be found that but two modes of disposing of rejected taxes are pointed out, viz.: 1st. By reassessing the same upon the same lands, with the description corrected, *on the next assessment roll* of the town; or, 2d., In case this has not been done, by levying and collecting the same on the taxable property of the town, in the same manner as other taxes are levied and collected.

The county treasurer, pursuant to section 16, of chap. 455, of the laws of 1847, is directed to add to the several sums of unpaid taxes on lands of non-residents, returned by the collectors, five per cent.

This fee must be added to each item of tax, respectively, as it will in no case be allowed, if returned in the aggregate amount.

The returns transmitted to this office, should be made in a fair, legible hand; the figures in particular should be clear and distinct.

The county treasurer should, in all cases, send a statement accompanying the return, containing a list of the towns included in such return, alphabetically arranged, with a correct statement of the amount of taxes from each town, and the aggregate amount. The column containing the amount of taxes should be carefully footed, and the amount stated on each page of the return.

It should be kept in mind that the only taxes that can be admitted at this office are those against lands of non-residents, with

the single exception of resident lands, where no property could be found, *as previously described*. Taxes on real estate assessed against individuals, taxes on personal property, military tax, dog tax, &c., &c., should, in no case, be returned.

One would suppose that the foregoing directions were so plain, that there need be no erroneous assessments; and yet thousands of parcels are annually returned to this office deficient in one or more of the requirements therein specified. Ask the assessor the name of the tract omitted by him, and he will tell you at once, that it is the *Holland Purchase*, or *Old Military Tract*, or *Totten & Crossfield's Purchase*, as the case may be; for every man qualified to be an assessor knows the name of the tracts in his own town. Ask him why he omitted it, and he will tell you he supposed everybody knew what it was. Ask him why he signed the assessment roll after he had completed it, when all the town knew he was an assessor, and he will answer, because the statute requires it; and yet it does not, any more than it does to comply with the above directions.

If the county treasurers would annually spend two hours with the boards of supervisors at their annual meetings, when they have their assessment rolls before them, in examining the non-resident list of lands, they might supply almost every omission.

The attention of the several officers interested, is earnestly desired to the foregoing directions and suggestions.

THOMAS HILLHOUSE,  
*Comptroller.*

31312

**END OF  
TITLE**